

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 19 be amended to read as follows:

- 1           Page 7, between lines 37 and 38, begin a new paragraph and insert:  
2           "SECTION 2. IC 6-1.1-20.3-1, AS ADDED BY P.L.224-2007,  
3           SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4           UPON PASSAGE]: Sec. 1. As used in this chapter, "~~circuit breaker~~  
5           "board" refers to the ~~circuit breaker relief distressed unit~~ appeal board  
6           established by section 4 of this chapter.  
7           SECTION 3. IC 6-1.1-20.3-2, AS ADDED BY P.L.224-2007,  
8           SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9           UPON PASSAGE]: Sec. 2. As used in this chapter, "distressed political  
10          subdivision" means a political subdivision that will have the political  
11          subdivision's ~~property tax collections budgets~~ reduced by at least ~~two~~  
12          **five percent (2%) in a (5%) from the previous** calendar year as a  
13          result of the application of the credit under IC 6-1.1-20.6 for that  
14          calendar year.  
15          SECTION 4. IC 6-1.1-20.3-4, AS ADDED BY P.L.224-2007,  
16          SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
17          UPON PASSAGE]: Sec. 4. (a) The ~~circuit breaker relief distressed~~  
18          **unit** appeal board is established.  
19          (b) The ~~circuit breaker relief distressed unit~~ appeal board consists  
20          of the following members:  
21               (1) The director of the office of management and budget or the  
22               director's designee. The director or the director's designee shall  
23               serve as chairperson of the ~~circuit breaker relief distressed unit~~  
24               appeal board.

(2) The commissioner of the department of local government finance or the commissioner's designee.

(3) The commissioner of the department of state revenue or the commissioner's designee.

(4) The state examiner of the state board of accounts or the state examiner's designee.

(5) ~~The following Three~~ (3) members appointed by the governor

(A) ~~One (1) member appointed from nominees submitted by the Indiana Association of Cities and Towns.~~

(B) ~~One (1) member appointed from nominees submitted by the Association of Indiana Counties.~~

(C) ~~One (1) member appointed from nominees submitted by the Indiana Association of School Superintendents.~~

**A member nominated and appointed under this subdivision must be an elected official of a political subdivision who are citizens of Indiana and who do not hold either an elected office or an appointed office in state or local government. The governor may seek the recommendation of representatives of cities, towns, and counties before appointing the three (3) members of the board.**

(c) The members appointed under subsection (b)(5) serve at the pleasure of the governor.

(d) Each member of the commission is entitled to reimbursement for:

(1) traveling expenses as provided under IC 4-13-1-4; and

(2) other expenses actually incurred in connection with the member's duties as provided in the state policies and procedures established by the Indiana department of administration and approved by the budget agency.

SECTION 5. IC 6-1.1-20.3-5, AS ADDED BY P.L.224-2007, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The department of local government finance shall provide the ~~circuit breaker~~ board with the staff and assistance that the ~~circuit breaker~~ board reasonably requires.

(b) The department of local government finance shall provide from the department's budget funding to support the ~~circuit breaker~~ board's duties under this chapter.

(c) The ~~circuit breaker~~ board may contract with accountants, financial experts, and other advisors and consultants as necessary to carry out the ~~circuit breaker~~ board's duties under this chapter.

SECTION 6. IC 6-1.1-20.3-6, AS ADDED BY P.L.224-2007, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) For property taxes first due and payable in 2008 and thereafter, the fiscal body of a ~~county containing a~~ distressed political subdivision (or the fiscal bodies of two (2) or more distressed political subdivisions acting jointly) may petition the ~~circuit~~

~~breaker~~ board for relief as authorized under this chapter from the application of the credit under IC 6-1.1-20.6 for a calendar year.

(b) A petition under subsection (a) must include a proposed financial plan for **any** distressed political subdivisions. ~~in the county.~~ The proposed financial plan must include the following:

(1) Proposed budgets that would enable the distressed political subdivisions ~~in the county~~ to cease being distressed political subdivisions.

(2) Proposed efficiencies, consolidations, cost reductions, uses of alternative or additional revenues, or other actions that would enable the distressed political subdivisions ~~in the county~~ to cease being distressed political subdivisions.

(c) The ~~circuit breaker~~ board may adopt procedures governing the timing and required content of a petition under subsection (a).

SECTION 7. IC 6-1.1-20.3-7, AS ADDED BY P.L.224-2007, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. (a) If the fiscal body of a **county distressed political subdivision** (or the fiscal bodies of two (2) or more distressed political subdivisions acting jointly) submits a petition under section 6 of this chapter, the ~~circuit breaker~~ board shall review the petition and assist in establishing a financial plan for **the distressed political subdivision or** subdivisions. ~~in the county.~~

(b) In reviewing a petition submitted under section 6 of this chapter, the ~~circuit breaker~~ board:

(1) shall consider:

(A) the proposed financial plan;

(B) comparisons to similarly situated political subdivisions;

(C) the existing revenue and expenditures of **the political subdivision or** subdivisions; ~~in the county;~~ and

(D) any other factor considered relevant by the ~~circuit breaker~~ board; and

(2) may establish subcommittees or temporarily appoint nonvoting members to the ~~circuit breaker~~ board to assist in the review.

SECTION 8. IC 6-1.1-20.3-8, AS ADDED BY P.L.224-2007, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) The ~~circuit breaker~~ board may authorize relief as provided in subsection (b) from the application of the credit under IC 6-1.1-20.6 for a calendar year if the governing body of each political subdivision ~~in the county~~ has adopted a resolution agreeing to the terms of the financial plan.

(b) If the conditions of subsection (a) are satisfied, the ~~circuit breaker~~ board may, notwithstanding IC 6-1.1-20.6, do either of the following:

(1) Increase uniformly, in the county **or the taxing district or taxing districts in which the distressed political subdivision or**

**distressed political subdivisions are located,** the percentage threshold (specified as a percentage of gross assessed value) at which the credit under IC 6-1.1-20.6 applies to a person's property tax liability.

(2) Provide for a uniform percentage reduction to credits otherwise provided under IC 6-1.1-20.6 in the county **or the taxing district or taxing districts in which the distressed political subdivision or distressed political subdivisions are located.**

(c) If the ~~circuit breaker~~ board provides relief described in subsection (b) in a county, the ~~circuit breaker~~ board shall conduct audits and reviews as necessary to determine whether the political subdivisions ~~in the county~~ are abiding by the terms of the financial plan agreed to under subsection (a).".

Renumber all SECTIONS consecutively.

(Reference is to EHB 19 as printed February 22, 2008.)

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Representative Brown C